

**REMARKS**

Claims 1-7, 9 and 11-26 are currently pending. Claims 1 and 11 have been amended and claim 10 has been cancelled in the instant amendment.

**I. The Rejections under 35 U.S.C. 102 and 103**

Claims 1-4, 6, 10-11, 13 and 17-20 are rejected under 35 U.S.C. 102(b) as anticipated by or, in the alternative, under 35 U.S.C. 103(a) as obvious over Sugino et al. (US 2003/0137732).

Claim 5 is rejected under 35 U.S.C. 103(a) as allegedly being unpatentable over Sugino et al. (US 2003/0137732) further in view of in view of either Applicant's admitted prior art or Shuichi et al. (JP 7198945).

Claims 7 and 12 are rejected under 35 U.S.C. 103(a) as allegedly being unpatentable over Sugino et al. (US 2003/0137732), as applied to claim 1 above, in view of either Okazaki et al. (US 5,945,209) or general knowledge in the art.

Claims 9, 14-16 and 21-23 are rejected under 35 U.S.C. 103(a) as allegedly being unpatentable over Sugino et al. (US 2003/0137732).

Claims 24-26 are rejected under 35 U.S.C. 103(a) as allegedly being unpatentable over Sugino et al. (US 2003/0137732), as applied above, and further optionally in view of Kanter (US 4,737,410).

Claims 1-4, 6, 9-11 and 13-23 are rejected under 35 U.S.C. 103(a) as allegedly being unpatentable over Higashio et al. (US 2003/0072078 A1) in view of Sugino et al. (US 2003/0137732) further in view of Rogers (US 2,263,249).

Claim 5 is rejected under 35 U.S.C. 103(a) as allegedly being unpatentable over Higashio et al. (US 2003/0072078 A1), Sugino et al. (US 2003/0137732), and Rogers (US 2,263,249), as applied to claim 1 above, in view of either Applicant's admitted prior art or Shuichi et al. (JP 7198945).

Claims 7 and 12 are rejected under 35 U.S.C. 103(a) as allegedly being unpatentable over Higashio et al. (US 2003/0072078 A1), Sugino et al. (US 2003/0137732) and Rogers (US 2,263,249), as applied to claim 1 above, in view of either Okazaki et al. (US 5,945,209) or general knowledge in the art.

Claims 24-26 are rejected under 35 U.S.C. 103(a) as allegedly being unpatentable over Higashio et al. (US 2003/0072078 A1), Sugino et al. (US 2003/0137732), and Rogers (US 2,263,249), as applied above, and further optionally in view of Kanter (US4,737,410).

Applicants respectfully submit that the present invention is not anticipated by or obvious over the disclosures of Sugino et al., alone or in view of the secondary references, and that the present invention is not obvious over the disclosures of Higashio et al., Sugino et al., and Rogers, alone or in view of the secondary references, and request that the Examiner reconsider and withdraw these rejections in view of the following remarks.

The Examiner argued that the claimed process does not involve a two stage process. In connection with the Examiner's position, the Examiner also states that Applicants' claims do not require two different solutions ("one with an adhesive layer and no aqueous liquid and one with merely an aqueous liquid").

The Examiner also states that there is nothing in the claims that requires the aqueous liquid to be a separate solution provided in a two stage process as is argued. The Examiner requests that Applicants clarify the claim language to delineate the steps and the two solutions in order to substantiate the claims that such diverges from the prior art of record.

It is respectfully submitted that Sugino does not present an aqueous liquid when an adhesive layer is present. That is, coating an aqueous liquid containing an adhesive does not provide any reason to present an aqueous liquid on a surface between an adhesive layer and the polarizer.

Claims 15 to 17 also clearly distinguish the cited art in that the adhesive is only coated on one side (the transparent protective film side), while the aqueous liquid is supplied onto the polarizer side.

Further, Applicants have amended independent claims 1 and 11 to recite that the steps are performed in order and that the aqueous liquid consists of water (claim 1) or consists of water and a crosslinking agent dissolved therein (claim 11). Therefore, the aqueous liquid of the present invention does not contain an adhesive.

Additionally, as for the rejection based on Higashio, Rogers and Sugino, Higashio discloses adding a crosslinking agent to an adhesive to form an adhesive layer. Rogers adds water to an already coated film. The adhesive layer of Higashio is made from an adhesive and a crosslinking agent.

The Examiner has not established any reason why one skilled in the art, in view of the cited art, would add a crosslinking agent to water to be placed on an already coated polymer film. Or to use an aqueous liquid containing a crosslinking agent after the adhesive layer is formed. While a cross-linking agent is normally used with an adhesive, when an aqueous liquid (water) that does not contain an adhesive is used, it is not obvious that a cross-linking agent is used with the aqueous liquid (water).

As to the unexpected results obtained by the present invention, the Examiner stated that the advantageous effect was not acknowledged since the present invention could not be differentiated from Sugino et al. However, as discussed above, the present invention is clearly differentiated from Sugino et al. In addition, as described in Comparative Example in Table 1 in the original specification, even when the thickness of the adhesive layer is controlled to “30 to 300nm”, in a case where the separate steps are carried out as in the present invention, unexpectedly improved appearance and durability are obtained.

For the above reasons, it is respectfully submitted that the subject matter of claims 1-7, 9 and 11-26 is neither taught by nor made obvious from the disclosures of the cited art, either alone or in combination, and it is requested that the rejections under 35 U.S.C. §§102 and 103 be reconsidered and withdrawn.

**II. Conclusion**

In view of the above, Applicants respectfully submit that their claimed invention is allowable and ask that the rejection under 35 U.S.C. §102 and the rejections under 35 U.S.C. §103 be reconsidered and withdrawn. Applicants respectfully submit that this case is in condition for allowance and allowance is respectfully solicited.

If any points remain at issue which the Examiner feels may be best resolved through a personal or telephone interview, the Examiner is kindly requested to contact the undersigned at the local exchange number listed below.

If this paper is not timely filed, Applicants respectfully petition for an appropriate extension of time. The fees for such an extension or any other fees that may be due with respect to this paper may be charged to Deposit Account No. 50-2866.

Respectfully submitted,

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